

**BY ORDER OF THE COMMANDER
AIR FORCE SPACE COMMAND**

**AIR FORCE SPACE COMMAND
INSTRUCTION 65-401**



1 JULY 2014

Financial Management

**RELATIONS WITH THE GOVERNMENT
ACCOUNTABILITY OFFICE (GAO)**

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

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This instruction implements AFPD65-4, *Follow-up on Internal Air Force Audit Reports and Liaison with External Audit Organizations*. It provides guidance and procedures on interacting with Government Accountability Office (GAO) representatives engaged in carrying out statutory responsibilities of the Comptroller General. It applies to the HQ AFSPC staff and subordinate units. It does not apply to Air National Guard (ANG) or Air Force Reserve (AFRS) units. Submit requests for waivers through the chain of command to the appropriate Tier waiver approval authority, or alternately, to the Publication OPR for non-tiered compliance items. This publication may not be supplemented or further implemented/extended. Ensure that all records created as a result of processed prescribed in this publication are maintained IAW Air Force Manual (AFMAN) 33-363, *Management of Records*, and disposed of IAW Air Force Records Information Management System (AFRIMS) Records Disposition Schedule (RDS). Refer recommending changes and questions about this publication to the Office of Primary Responsibility (OPR) using the AF Form 847, *Recommendation for Change of Publication*; route AF Form 847 from the field through the appropriate chain of command.

SUMMARY OF CHANGES

This publication has been revised substantially and should be reviewed in its entirety. Major changes include updated responsibilities for audit focal points, audit points of contact, and offices of collateral responsibility involved in the GAO audit process.

1. Background. The Congress created GAO to assist in providing legislative control and oversight of the financial transactions and program implementation of the Federal Government. The GAO provides special assistance to the Congress in response to requests from congressional committees, subcommittees, and Members of the Congress. The objective of this instruction is to give GAO factual, accurate, and complete information; assure GAO requests for information are processed promptly; establish procedures for management response to GAO draft reports; and assure proper data is gathered for MAJCOM reports to HQ USAF.

2. Responsibilities:

2.1. The AFSPC/CC delegates two letter Directors as the Audit Focal Point (AFP) for audits and reviews conducted within their functional area of responsibility.

2.2. Directorate of Comptroller (FM):

2.2.1. Serves as the MAJCOM focal point for liaison with the GAO.

2.2.2. Appoints MAJCOM AFP to act as a liaison between auditors and Directorate AFP.

2.3. Financial Services Division (FMP):

2.3.1. Receives and sends audit announcement letters through the Director of Comptroller (FM) to the applicable Directorate AFP (element that has primary responsibility for the audited area). Announcements include: (a) Names, grades, clearances, and titles of GAO personnel; (b) GAO authorized work assignment code; (c) purpose and objectives of audit/review; (d) inclusive dates of audit; and (e) functions to be visited.

2.3.2. Serves as gatekeeper for GAO personnel.

2.3.3. Provides training to Directorate AFP's.

2.3.4. Receives and forwards draft and final reports, resulting from GAO reviews, to the Directorate AFP for action.

2.4. Directorate Audit Focal Point (AFP). Headquarters Functional Director primarily involved in the GAO audit or review.

2.4.1. Designates a Functional Audit Point of Contact (APC), in writing, to FMP.

2.4.2. Responds to MAJCOM AFP tasking for management comments and proposed corrective actions on findings and recommendations contained in the GAO draft report.

2.4.3. Directors will brief AFSPC/CC on audit status as requested.

2.4.4. Track audit/review corrective actions until completion and report status to FMP.

2.4.5. Requests extension for completion of corrective actions when situation warrants.

2.5. Functional Audit Point of Contact (APC). An individual designated by the Directorate AFP and assigned the primary responsibility of overseeing the GAO effort.

2.5.1. Serves as the primary point of contact for GAO personnel on a specified audit.

2.5.2. Establishes offices of collateral responsibility (OCR) (other staff elements with functional knowledge of the audited area to help the Functional APC when required).

2.5.3. Responds to GAO request for information.

2.5.4. Coordinates request for information with the OCR.

2.5.5. Makes administrative visit arrangements including GAO entrance brief to the Director to outline the objectives and scope of the audit.

2.5.6. Receives GAO personnel and verifies credentials.

2.5.7. Escorts visitors to entrance and exit briefings.

2.5.8. Helps resolve problems with the GAO auditor conducting the review and advises FMP.

2.5.9. Keeps a complete record of all information requested by and provided to GAO. Uses AFSPC Form 5, *Audit Agency Request for Interviews or Briefings*, and AFSPC Form 6, *Audit Agency Request for Documents*. Maintains documents for 5 years with final GAO report.

2.5.10. Prepares management comments to the auditor's and coordinates Headquarters response to MAJCOM AFP tasking concerning findings and recommendations in the GAO draft report.

2.6. Upon request by the Functional APC, the OCR assigns and OCR-POC and notifies the APC, in writing, with an information copy to FMP.

2.7. The OCR-POC:

2.7.1. Assists and responds to the functional APC's requests for information.

2.7.2. Attends visits/briefings with auditors on request.

2.8. All personnel contacted by the GAO:

2.8.1. If you are not already an APC or OCR, and contacted by a GAO auditor requesting information on a project, contact FMP to determine if an APC has been appointed to the audit project.

2.8.2. Coordinate with the APC before granting an interview or releasing documents.

2.8.3. Provide factual information.

2.8.4. Complete AFSPC Forms 5 and 6 as required.

2.9. AFSPC Base Comptrollers:

2.9.1. Comptrollers manage GAO reviews for their NAF/Center/Wing Commanders.

2.9.2. Designate an AFP within the Comptroller Squadron to manage matters involving GAO.

2.9.3. Notify HQ AFSPC/FMP immediately if contacted directly by GAO personnel to arrange a visit or to provide information.

2.10. Base Comptroller AFP:

2.10.1. Serves as a point of contact for GAO personnel.

2.10.2. Establishes which NAF/Center/Wing unit will be the functional APC for the review.

2.10.3. Keeps the Commander, staff and HQ AFSPC/FMP informed of GAO matters.

3. Procedures:

3.1. Handling GAO Requests:

3.1.1. GAO initiates all announcements through the MAJCOM AFP.

3.1.2. Functional APCs keep a record of all information requested by and given to the GAO on AFSPC Form 5 and AFSPC Form 6.

3.1.3. Upon requests for interviews and briefings, the Functional APC:

3.1.3.1. Fills out sections 1 and 2 of AFSPC Form 5.

3.1.3.2. Arranges interview or briefing with persons qualified to address the subject. Fills in Section 3 of AFSPC Form 5.

3.1.3.3. Makes sure the person being interviewed or briefer knows what can and cannot be released, security procedures, and special handling requirements. Contact the MAJCOM AFP if unsure about authority for release.

3.1.3.4. Notifies the GAO official of the time, place, and name of interviewee or briefer.

3.1.3.5. Has the person being interviewed or briefer fill out section 4 of AFSPC Form 5 immediately after the interview.

3.1.3.6. Sends the request to the appropriate OCR-POC if requested information is not within the APC's staff element (use AFSPC Form 5).

3.1.4. Upon request for documents, the APC follows the same general procedures outlined in [paragraph 3.1.3.1](#) through [paragraph 3.1.3.6](#) using AFSPC Form 6.

3.1.5. If headquarters is not authorized to release information or documents requested, the functional APC tells the GAO who has release authority (JCS and so forth) and offers administrative help in getting release authority. Ask HQ AFSPC/FMP for guidance if needed.

3.2. GAO Draft Report:

3.2.1. Functional APCs prepares response to tasking for management comments. The MAJCOM AFP will task to Directorate AFP.

3.2.1.1. Each finding contained in the draft report requires a response (concur, concur in principle or nonconcur). A discussion or explanation paragraph may be included for clarification.

3.2.1.2. Each recommendation contained in the draft report requires a response (concur, concur in principle or nonconcur) followed by a description of the action planned to correct the deficiency noted. Include an estimated completion date.

DAVID M. DOE, Colonel, USAF
Director, Financial Management
and Comptroller

Attachment 1***GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION******References***

AFPD65-4, *Follow-up on Internal Air Force Audit Reports and Liaison with External Audit Organizations*, 7 September 1993

Prescribed Forms

AFSPC Form 5, *Audit Agency Request for Interviews or Briefings*

AFSPC Form 6, *Audit Agency Request for Documents*

Abbreviations and Acronyms

AFP—Audit Focal Point

APC—Audit Point of Contact

FM—Financial Management

GAO—Government Accountability Office

HQ—Headquarters

MAJCOM—Major Command

NAF—Numbered Air Force

OCR—Office of Collateral Responsibility